

# Malta

## Status of List of Reservations and Notifications at the Time of Signature

### *For jurisdictions depositing a list subject to confirmation upon ratification:*

This document contains a list of reservations and notifications made by Malta to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) of the Convention.

## Article 2 – Interpretation of Terms

### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, Malta wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF ALBANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Albania	Original	2-05-2000	23-11-2000
2	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE PRINCIPALITY OF ANDORRA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Andorra	Original	20-09-2016	n/a
3	AGREEMENT BETWEEN MALTA AND AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Australia	Original	09-05-1984	20-05-1985
4	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Austria	Original	29-05-1978	13-07-1979
5	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF AZERBAIJAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Azerbaijan	Original	29-04-2016	27-12-2016
6	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE KINGDOM OF BAHRAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Bahrain	Original	12-04-2010	28-02-2012
7	CONVENTION BETWEEN MALTA AND	Barbados	Original	3-12-2001	19-06-2002

	BARBADOS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME		Amending Instrument	25-09-2013	30-04-2014
8	AGREEMENT BETWEEN THE STATE OF MALTA AND THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION	Belgium	Original	28-06-1974	03-01-1975
			Amending Instrument (a)	23-06-1993	17-10-2002
			Amending Instrument (b)	19-01-2010	n/a
9	AGREEMENT BETWEEN THE REPUBLIC OF MALTA AND CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Canada	Original	25-07-1986	20-05-1987
10	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	China	Original	23-10-2010	25-08-2011
11	AGREEMENT BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF CROATIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Croatia	Original	21-10-1998	22-08-1999
12	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Cyprus	Original	22-10-1993	11-08-1994
13	CONVENTION BETWEEN MALTA AND THE CZECH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Czech Republic	Original	21-06-1996	06-06-1997
14	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF DENMARK AND THE GOVERNMENT OF THE REPUBLIC OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Denmark	Original	13-07-1998	28-12-1998

15	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Egypt	Original	20-02-1999	07-04-2001
16	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF ESTONIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Estonia	Original	03-05-2001	22-01-2003
17	AGREEMENT BETWEEN MALTA AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Finland	Original	30-10-2000	30-12-2001
18	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	France	Original	25-07-1977	01-10-1979
			Amending Instrument (a)	08-07-1994	01-09-1997
			Amending Instrument (b)	29-08-2008	01-06-2010
19	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Georgia	Original	23-10-2009	30-12-2009
20	AGREEMENT BETWEEN MALTA AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Germany	Original	08-03-2001	27-12-2001
			Amending Instrument (a)	17-06-2010	19-05-2011
21	CONVENTION BETWEEN MALTA AND THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Greece	Original	13-10-2006	30-08-2008
22	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE STATES OF GUERNSEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Guernsey	Original	12-03-2012	10-03-2013

23	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Hong Kong	Original	08-11-2011	18-07-2012
24	AGREEMENT BETWEEN MALTA AND THE REPUBLIC OF HUNGARY FOR THE AVOIDANCE OF DOUBLE TAXATION	Hungary	Original	06-08-1991	29-11-1992
25	CONVENTION BETWEEN ICELAND AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Iceland	Original	23-09-2004	19-04-2006
26	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	India	Original	08-04-2013	07-02-2014
27	CONVENTION BETWEEN MALTA AND IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Ireland	Original	14-11-2008	15-01-2009
28	AGREEMENT BETWEEN MALTA AND THE ISLE OF MAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Isle of Man	Original	23-10-2009	26-02-2010
29	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Israel	Original	28-07-2011	08-12-2013
30	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF ITALY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF FISCAL EVASION	Italy	Original	16-07-1981	08-05-1985
			Amending Instrument (a)	13-03-2009	24-11-2010

31	CONVENTION BETWEEN MALTA AND JERSEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Jersey	Original	25-01-2010	19-07-2010
32	CONVENTION Between The Government of Malta and The Government of The Hashemite Kingdom of Jordan For the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Jordan	Original	16-04-2009	13-10-2010
33	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Korea	Original	25-03-1997	21-03-1998
34	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE STATE OF KUWAIT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Kuwait	Original	24-07-2002	19-03-2004
35	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF LATVIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Latvia	Original	22-05-2000	24-10-2000
36	CONVENTION BETWEEN MALTA AND BARBADOS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Lebanon	Original	23-02-1999	10-02-2000
			Amending Instrument	16-04-2009	23-03-2010
37	CONVENTION BETWEEN MALTA AND THE GREAT SOCIALIST PEOPLE'S LIBYAN ARAB JAMAHIRIYA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Libya	Original	28-12-2008	20-05-2010
38	Convention Between the Government of the Republic of Malta and the Government of the Principality of Liechtenstein for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and	Liechtenstein	Original	27-09-2013	01-07-2014

	on capital				
39	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF LITHUANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Lithuania	Original	17-05-2001	02-02-2004
40	CONVENTION BETWEEN MALTA AND THE GRAND DUCHY OF LUXEMBOURG FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Luxembourg	Original	29-04-1994	14-02-1996
			Amending Instrument (a)	30-11-2011	11-07-2013
41	CONVENTION BETWEEN MALTA AND MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION	Malaysia	Original	03-10-1995	01-09-2000
42	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Mauritius	Original	15-10-2014	23-04-2015
43	CONVENTION BETWEEN THE UNITED MEXICAN STATES AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Mexico	Original	17-12-2012	09-08-2014
44	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAX ON INCOME	Moldova	Original	10-04-2014	17-06-2015
45	CONVENTION BETWEEN MALTA AND MONTENEGRO FOR THE AVOIDANCE OF DOUBLE TAXATION	Montenegro	Original	04-11-2008	23-09-2009
46	CONVENTION BETWEEN MALTA AND THE KINGDOM OF MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Morocco	Original	26-10-2001	15-06-2007
47	AGREEMENT BETWEEN MALTA AND THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION	Netherlands	Original	18-05-1977	09-11-1977
			Amending Instrument (a)	18-07-1995	18-03-1999

	WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
48	CONVENTION BETWEEN MALTA AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Norway	Original	30-03-2012	14-02-2013
49	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE ISLAMIC REPUBLIC OF PAKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH THE RESPECT TO TAXES ON INCOME	Pakistan	Original	08-10-1975	20-12-1975
50	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE REPUBLIC OF POLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Poland	Original	07-01-1994	24-11-1994
			Amending Instrument (a)	06-04-2011	22-11-2011
51	CONVENTION BETWEEN MALTA AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Portugal	Original	26-01-2001	05-04-2002
52	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE STATE OF QATAR FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Qatar	Original	26-08-2009	09-12-2009
53	AGREEMENT BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Romania	Original	30-11-1995	16-08-1996
54	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Russia	Original	24-04-2013	22-05-2014
55	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF SAN MARINO WITH RESPECT TO TAXES ON INCOME	San Marino	Original	03-05-2005	19-07-2005
			Amending Instrument	10-09-2009	15-05-2010



56	CONVENTION BETWEEN THE GOVERNMENT OF MALTA AND THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Saudi Arabia	Original	04-01-2012	01-12-2012
57	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF SERBIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Serbia	Original	09-09-2009	16-06-2010
58	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Singapore	Original	21-03-2006	29-02-2008
			Amending Instrument	20-11-2009	28-06-2013
59	CONVENTION BETWEEN MALTA AND THE SLOVAK REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Slovakia	Original	07-09-1999	20-08-2000
60	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF SLOVENIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Slovenia	Original	08-10-2002	12-06-2003
61	AGREEMENT BETWEEN MALTA AND SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	South Africa	Original	16-05-1997	12-11-1997
			Amending Instrument	24-08-2012	17-12-2013
62	CONVENTION BETWEEN MALTA AND THE KINGDOM OF SPAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Spain	Original	08-11-2005	12-09-2006
63	CONVENTION BETWEEN MALTA AND SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Sweden	Original	09-10-1995	03-02-1996
64	CONVENTION BETWEEN MALTA AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Switzerland	Original	25-02-2011	06-07-2012

65	CONVENTION BETWEEN THE REPUBLIC OF MALTA AND THE SYRIAN ARAB REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Syria	Original	22-02-1999	16-10-2000
66	CONVENTION BETWEEN MALTA AND THE REPUBLIC OF TUNISIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Tunisia	Original	03-05-2000	31-12-2001
67	AGREEMENT BETWEEN THE REPUBLIC OF MALTA AND THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Turkey	Original	14-07-2011	13-06-2013
68	CONVENTION BETWEEN MALTA AND THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	United Arab Emirates	Original	13-03-2006	18-05-2007
69	CONVENTION BETWEEN MALTA AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS	UK	Original	12-05-1994	27-03-1995
70	CONVENTION BETWEEN MALTA AND THE ORIENTAL REPUBLIC OF URUGUAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Uruguay	Original	11-03-2011	13-12-2012
71	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MALTA AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Vietnam	Original	15-07-2016	25-11-2016

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Malta reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

## **Article 4 – Dual Resident Entities**

### ***Reservation***

Pursuant to Article 4(3)(a) of the Convention, Malta reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, Malta reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, Malta hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Malta considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring, for the purpose of further developing and facilitating their economic relationship, to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
2	Andorra	desiring to further develop their economic relations and to enhance their cooperation in tax matters by way of concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance
3	Australia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Austria	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to taxes on Income and on Capital
5	Azerbaijan	Desiring to promote bilateral economic relations between the two countries through conclusion of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
6	Bahrain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
7	Barbados	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8	Belgium	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion,
9	Canada	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
10	China (People's Republic of)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	Croatia	desiring to conclude an Agreement for the avoidance of

		double taxation with respect to taxes on income
12	Cyprus	desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
13	Czech Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
14	Denmark	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
15	Egypt	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income;
16	Estonia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Finland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
18	France	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
19	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
20	Germany	Desiring to promote their mutual economic relations by removing fiscal obstacles
21	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
22	Guernsey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Hong Kong (China)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Hungary	desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Iceland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and with a view to promoting economic cooperation between the two countries,
27	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Isle of Man	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

29	Israel	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Italy	desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion,
31	Jersey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	Jordan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
33	Korea	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Kuwait	Desiring to promote their mutual economic relations by removing fiscal obstacles through the conclusion of a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
35	Latvia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Lebanon	Desiring to promote and strengthen their economic co-operation by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
37	Libya	Decided to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
38	Liechtenstein	WHEREAS the Contracting States recognise that the well-developed economic ties between the Contracting States call for further economic cooperation; WHEREAS the Contracting States wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation; and WHEREAS the Contracting States wish to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
39	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
41	Malaysia	desiring to conclude an Agreement for the Avoidance of Double Taxation,
42	Mauritius	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,



43	Mexico	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Moldova	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to tax on income;
45	Montenegro	Desiring to conclude an Agreement for the Avoidance of Double Taxation;
46	Morocco	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
47	Netherlands	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
48	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income;
49	Pakistan	DESIRING to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income:
50	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
51	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
53	Romania	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income and to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, full equal rights, mutual advantage and non-interference in the internal affairs,
54	Russia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
55	San Marino	desiring to conclude a Convention with respect to taxes on income, and to strengthen the disciplined development of economic relations between the two States in the framework of greater cooperation,
56	Saudi Arabia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
57	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
58	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

59	Slovak Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
60	Slovenia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
63	Sweden	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income
65	Syria	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
66	Tunisia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
67	Turkey	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
68	United Arab Emirates	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
69	United Kingdom	Desiring to conclude a new Convention for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
70	Uruguay	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
71	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Malta considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
4	Austria
6	Bahrain
7	Barbados
8	Belgium

9	Canada
10	China
11	Croatia
12	Cyprus
13	Czech Republic
14	Denmark
15	Egypt
16	Estonia
17	Finland
18	France
19	Georgia
21	Greece
22	Guernsey
23	Hong Kong
24	Hungary
25	Iceland
27	Ireland
28	Isle of Man
29	Israel
30	Italy
31	Jersey
32	Jordan
33	Korea
35	Latvia
37	Libya
38	Liechtenstein
39	Lithuania
40	Luxembourg
41	Malaysia
42	Mauritius
43	Mexico
44	Moldova
45	Montenegro
46	Morocco
47	Netherlands
48	Norway
49	Pakistan
50	Poland
51	Portugal
52	Qatar
54	Russia
56	Saudi Arabia
57	Serbia
58	Singapore
59	Slovakia
60	Slovenia
61	South Africa
62	Spain
63	Sweden
64	Switzerland

65	Syria
66	Tunisia
67	Turkey
68	United Arab Emirates
69	UK
70	Uruguay
71	Vietnam

## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(b) of the Convention, Malta hereby chooses to apply Article 7(4).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Malta considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	China	Article 10(6), 11(8), 12(7), 22(3)
14	Denmark	Article 10(7), 11(5), 12(5)
16	Estonia	Article 26(3)
18	France	Article 10(8), 11(8), 12(8), 22(3)
26	India	Article 27(2)
29	Israel	Article 26(1),(2)
35	Latvia	Article 27(3)
39	Lithuania	Article 27(3)
43	Mexico	Protocol (3)(I)
47	Netherlands	Protocol (IV)
48	Norway	Article 10(7)
50	Poland	Article 10(6), 11(8), 12(7)
54	Russia	Article 10(8), 11(8), 12(8), 27(1)
62	Spain	Article 27(2)
67	Turkey	Article 26(3)
69	United kingdom	Article 11(7), 12(7), 21(3)

## **Article 8 – Dividend Transfer Transactions**

### ***Reservation***

Pursuant to Article 8(3)(a) of the Convention, Malta reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Reservation***

Pursuant to Article 9(6)(a) of the Convention, Malta reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, Malta hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(8) of the Convention, Malta considers that the following agreements contain a provision described in Article 9(5). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
2	Andorra	Article 13(4)
3	Australia	Article 13(2)
5	Azerbaijan	Article 13(4)
6	Bahrain	Article 13(4)
7	Barbados	Article 13(2)
10	China (People’s Republic of)	Article 13(4)
11	Croatia	Article 13(2)
12	Cyprus	Article 13(2)
13	Czech Republic	Article 13(3)
14	Denmark	Article 13(2)
15	Egypt	Article 13(2)
16	Estonia	Article 13(1)
17	Finland	Article 13(2)
18	France	Article 13(1)
19	Georgia	Article 13(4)
20	Germany	Article 13(2)
21	Greece	Article 13(2)
22	Guernsey	Article 13(4)
23	Hong Kong (China)	Article 13(4)
24	Hungary	Article 13(2)
25	Iceland	Article 13(2)
27	Ireland	Article 13(2)
28	Isle of Man	Article 13(4)
29	Israel	Article 13(2)(a)
31	Jersey	Article 13(4)
32	Jordan	Article 13(2)
33	Korea	Article 13(2)
34	Kuwait	Article 13(1)
35	Latvia	Article 13(1)
36	Lebanon	Article 13(2)

37	Libya	Article 14(4)
38	Liechtenstein	Article 13(4)
39	Lithuania	Article 13(1)
40	Luxembourg	Article 13(1)
41	Malaysia	Article 14(3)
43	Mexico	Article 13(2)
44	Moldova	Article 13(4)
45	Montenegro	Article 13(4)
46	Morocco	Article 13(2)
48	Norway	Article 13(4)
50	Poland	Article 13(2)
51	Portugal	Article 13(2)
52	Qatar	Article 13(4)
53	Romania	Article 13(4)
54	Russia	Article 13(4)
55	San Marino	Article 13(4)
56	Saudi Arabia	Article 13(4)
57	Serbia	Article 13(4)
58	Singapore	Article 13(2)
59	Slovak Republic	Article 13(2)
60	Slovenia	Article 13(2)
61	South Africa	Article 13(2)
62	Spain	Article 13(4)
63	Sweden	Article 13(2)
64	Switzerland	Article 13(4)
65	Syria	Article 13(2)
66	Tunisia	Article 13(2)
67	Turkey	Article 13(2)
68	United Arab Emirates	Article 13(2)
69	United Kingdom	Article 13(2)
70	Uruguay	Article 13(4)
71	Vietnam	Article 14(4)



## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, Malta reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

***Reservation***

Pursuant to Article 12(4) of the Convention, Malta reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

***Reservation***

Pursuant to Article 13(6)(a) of the Convention, Malta reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, Malta reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## **Article 15 – Definition of a Person Closely Related to an Enterprise**

### ***Reservation***

Pursuant to Article 15(2) of the Convention, Malta reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

## Article 16 – Mutual Agreement Procedure

### *Reservation*

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(a) of the Convention, Malta considers that the following agreements contains a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1), first sentence
2	Andorra	Article 23(1), first sentence
3	Australia	Article 24(1), first sentence
4	Austria	Article 25(1), first sentence
5	Azerbaijan	Article 24(1), first sentence
6	Bahrain	Article 23(1), first sentence
7	Barbados	Article 24(1), first sentence
8	Belgium	Article 25(1), first sentence
9	Canada	Article 25(1), first sentence
10	China	Article 26(1), first sentence
11	Croatia	Article 24(1), first sentence
12	Cyprus	Article 26(1), first sentence
13	Czech Republic	Article 25(1), first sentence
14	Denmark	Article 26(1), first sentence
15	Egypt	Article 24(1), first sentence
16	Estonia	Article 24(1), first sentence
17	Finland	Article 25(1), first sentence
18	France	Article 26(1), first sentence
19	Georgia	Article 25(1), first sentence
20	Germany	Article 25(1), first sentence
21	Greece	Article 24(1), first sentence
22	Guernsey	Article 23(1), first sentence
23	Hong Kong	Article 23(1), first sentence
24	Hungary	Article 25(1), first sentence
25	Iceland	Article 24(1), first sentence
26	India	Article 25(1), first sentence
27	Ireland	Article 24(1), first sentence
28	Isle of Man	Article 24(1), first sentence
29	Israel	Article 24(1), first sentence
30	Italy	Article 24(1), first sentence
31	Jersey	Article 24(1), first sentence
32	Jordan	Article 24(1), first sentence
33	Korea	Article 25(1), first sentence
34	Kuwait	Article 25(1), first sentence
35	Latvia	Article 25(1), first sentence
36	Lebanon	Article 24(1), first sentence
37	Libya	Article 26(1), first sentence
38	Liechtenstein	Article 24(1), first sentence
39	Lithuania	Article 25(1), first sentence

40	Luxembourg	Article 25(1), first sentence
41	Malaysia	Article 26(1), first sentence
42	Mauritius	Article 24(1), first sentence
43	Mexico	Article 23(1), first sentence
44	Moldova	Article 23(1), first sentence
45	Montenegro	Article 24(1), first sentence
46	Morocco	Article 25(1), first sentence
47	Netherlands	Article 27(1), first sentence
48	Norway	Article 24(1), first sentence
49	Pakistan	Article 24(1), first sentence
50	Poland	Article 25(1), first sentence
51	Portugal	Article 24(1), first sentence
52	Qatar	Article 25(1), first sentence
53	Romania	Article 26(1), first sentence
54	Russia	Article 24(1), first sentence
55	San Marino	Article 24(1), first sentence
56	Saudi Arabia	Article 24(1), first sentence
57	Serbia	Article 24(1), first sentence
58	Singapore	Article 24(1), first sentence
59	Slovakia	Article 24(1), first sentence
60	Slovenia	Article 25(1), first sentence
61	South Africa	Article 24(1), first sentence
62	Spain	Article 24(1), first sentence
63	Sweden	Article 24(1), first sentence
64	Switzerland	Article 25(1), first sentence
65	Syria	Article 24(1), first sentence
66	Tunisia	Article 24(1), first sentence
67	Turkey	Article 24(1), first sentence
68	United Arab Emirates	Article 24(1), first sentence
69	United Kingdom	Article 26(1), first sentence
70	Uruguay	Article 24(1), first sentence
71	Vietnam	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Malta considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is **shorter than three years** from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Canada	Article 25(1)second sentence
55	San Marino	Article 24(1)second sentence



Pursuant to Article 16(6)(b)(ii) of the Convention, Malta considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1), second sentence
2	Andorra	Article 23(1), second sentence
3	Australia	Article 24(1), second sentence
4	Austria	Article 25(1), second sentence
5	Azerbaijan	Article 24(1), second sentence
6	Bahrain	Article 23(1), second sentence
7	Barbados	Article 24(1), second sentence
8	Belgium	Article 25(1), second sentence
10	China	Article 26(1), second sentence
11	Croatia	Article 24(1), second sentence
12	Cyprus	Article 26(1), second sentence
13	Czech Republic	Article 25(1), second sentence
14	Denmark	Article 26(1), second sentence
15	Egypt	Article 24(1), second sentence
16	Estonia	Article 24(1), second sentence
17	Finland	Article 25(1), second sentence
18	France	Article 26(1), second sentence
19	Georgia	Article 25(1), second sentence
20	Germany	Article 25(1), second sentence
21	Greece	Article 24(1), second sentence
22	Guernsey	Article 23(1), second sentence
23	Hong Kong	Article 23(1), second sentence
24	Hungary	Article 25(1), second sentence
25	Iceland	Article 24(1), second sentence
26	India	Article 25(1), second sentence
27	Ireland	Article 24(1), second sentence
28	Isle of Man	Article 24(1), second sentence
29	Israel	Article 24(1), second sentence
30	Italy	Article 24(1), second sentence
31	Jersey	Article 24(1), second sentence
32	Jordan	Article 24(1), second sentence
33	Korea	Article 25(1), second sentence
34	Kuwait	Article 25(1), second sentence
35	Latvia	Article 25(1), second sentence
36	Lebanon	Article 24(1), second sentence
37	Libya	Article 26(1), second sentence
38	Liechtenstein	Article 24(1), second sentence
39	Lithuania	Article 25(1), second sentence
40	Luxembourg	Article 25(1), second sentence
41	Malaysia	Article 26(1), second sentence
42	Mauritius	Article 24(1), second sentence
43	Mexico	Article 23(1), second sentence

44	Moldova	Article 23(1), second sentence
45	Montenegro	Article 24(1), second sentence
46	Morocco	Article 25(1), second sentence
47	Netherlands	Article 27(1), second sentence
48	Norway	Article 24(1), second sentence
50	Poland	Article 25(1), second sentence
51	Portugal	Article 24(1), second sentence
52	Qatar	Article 25(1), second sentence
53	Romania	Article 26(1), second sentence
54	Russia	Article 24(1), second sentence
56	Saudi Arabia	Article 24(1), second sentence
57	Serbia	Article 24(1), second sentence
58	Singapore	Article 24(1), second sentence
59	Slovakia	Article 24(1), second sentence
60	Slovenia	Article 25(1), second sentence
61	South Africa	Article 24(1), second sentence
62	Spain	Article 24(1), second sentence
63	Sweden	Article 24(1), second sentence
64	Switzerland	Article 25(1), second sentence
65	Syria	Article 24(1), second sentence
66	Tunisia	Article 24(1), second sentence
67	Turkey	Article 24(1), second sentence
68	United Arab Emirates	Article 24(1), second sentence
70	Uruguay	Article 24(1), second sentence
71	Vietnam	Article 25(1), second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(i) of the Convention, Malta considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
43	Mexico

Pursuant to Article 16(6)(c)(ii) of the Convention, Malta considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
9	Canada
49	Pakistan
52	Qatar
64	Switzerland
69	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Malta considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
18	France

Pursuant to Article 16(6)(d)(ii) of the Convention, Malta considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
8	Belgium
49	Pakistan
69	United kingdom

## Article 17 – Corresponding Adjustments

### Reservation

#### Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Malta considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Andorra	Article 9(2)
3	Australia	Article 9(3)
5	Azerbaijan	Article 9(2)
6	Bahrain	Article 9(2)
7	Barbados	Article 9(2)
9	Canada	Article 9(2)
10	China	Article 9(2)
12	Cyprus	Article 9(3)
13	Czech Republic	Article 9(2)
14	Denmark	Article 9(2)
15	Egypt	Article 9(2)
16	Estonia	Article 9(2)
17	Finland	Article 9(2)
19	Georgia	Article 9(2)
20	Germany	Article 9(2)
21	Greece	Article 9(2)
22	Guernsey	Article 9(2)
23	Hong Kong	Article 9(2)
24	Hungary	Article 9(3)
25	Iceland	Article 9(2)
26	India	Article 9(2)
27	Ireland	Article 9(2)
28	Isle of Man	Article 9(2)
29	Israel	Article 9(2)
31	Jersey	Article 9(2)
32	Jordan	Article 9(2)
33	Korea	Article 9(2)
34	Kuwait	Article 9(2)
35	Latvia	Article 9(2)
36	Lebanon	Article 9(2)
37	Libya	Article 10(2)
38	Liechtenstein	Article 9(2)
39	Lithuania	Article 9(2)
40	Luxembourg	Article 9(3)
42	Mauritius	Article 9(2)
43	Mexico	Article 9(2)
44	Moldova	Article 9(2)
45	Montenegro	Article 9(2)

46	Morocco	Article 9(2)
47	Netherlands	Article 9(2)
48	Norway	Article 9(2)
50	Poland	Article 9(3)
51	Portugal	Article 9(2)
53	Romania	Article 9(2)
54	Russia	Article 9(2)
55	San Marino	Article 9(2)
56	Saudi Arabia	Article 9(2)
57	Serbia	Article 9(2)
58	Singapore	Article 9(2)
59	Slovakia	Article 9(2)
60	Slovenia	Article 9(2)
61	South Africa	Article 9(2)
62	Spain	Article 9(2)
63	Sweden	Article 9(2)
64	Switzerland	Article 9(2)
65	Syria	Article 9(2)
66	Tunisia	Article 9(2)
67	Turkey	Article 9(2)
68	United Arab Emirates	Article 9(2)
69	United Kingdom	Article 9(2)
70	Uruguay	Article 9(2)
71	Vietnam	Article 9(2)

**Article 18 – Choice to Apply Part VI**

***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, Malta hereby chooses to apply Part VI.

## **Article 19 – Mandatory Binding Arbitration**

### ***Reservation***

Pursuant to Article 19(12) of the Convention, Malta reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

## **Article 23 – Type of Arbitration Process**

### ***Reservation***

Pursuant to Article 23(2) of the Convention, for the purpose of applying Article 23 to its Covered Tax Agreements, Malta reserves the right for Article 23(1) not to apply to its Covered Tax Agreements.

Pursuant to Article 23(6) of the Convention, notwithstanding Article 23(4), Malta reserves the right for Article 23(5) not to apply with respect to all of its Covered Tax Agreements.



**Article 24 – Agreement on a Different Resolution**

***Notification of Choice of Optional Provisions***

Pursuant to Article 24(1) of the Convention, Malta hereby chooses to apply Article 24(2).

## Article 26 – Compatibility

### *Reservation*

Pursuant to Article 26(4) of the Convention, Malta reserves the right for Part VI not to apply with respect to the following agreement that already provides for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
44	Moldova	Article 23(5)
38	Liechtenstein	Article 24(5)

## **Article 28 – Reservations**

### ***Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, Malta has no reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

### ***Notification of Observation to the Reservation Made by the Other Contracting Jurisdiction***

Pursuant to Article 28(2)(b) of the Convention, Malta is not yet aware of any reservation and hence will not raise any objections at this stage.

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(2) of the Convention, solely for the purpose of its own application of Article 35(1)(a) and (5)(a), Malta hereby chooses to substitute “taxable period” for “calendar year”.

### ***Reservation***

Pursuant to Article 35(6) of the Convention, Malta reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Pursuant to Article 35(7)(a) of the Convention, Malta reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depository of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.

## **Article 36 – Entry into Effect of Part VI**

### ***Reservation***

Pursuant to Article 36(2) of the Convention, Malta reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.

### ***Notification of Mutual Agreement on Entry into Effect with respect to Cases Prior to Entry into Force of the Convention***

To date Malta has not reached any such mutual agreements pursuant to Article 19(10) with the competent authorities of other Contracting Jurisdictions.